

Exhibit L

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April 21, 2009

Mr. Masanao Tomozoe
Mr. Kunihiko Ogura
President New United Motor Manufacturing, Inc.
45500 Fremont Blvd
Fremont, CA 94538-6368

Dear Tomozoe-san and Ogura-san:

I hope this letter finds you well and I look forward to our next meeting.

As you are aware, General Motors is in the midst of a substantial reorganization under the guidance of President Obama's automotive task force. As a result, GM will go deeper and quicker in its restructuring versus the plan we proposed on February 17. As part of this effort, we are evaluating the viability of several of our brands, including Pontiac. While we have not concluded our study of Pontiac, I wanted to provide you with an advanced warning that the conclusion of the study may lead to the elimination of the Pontiac brand this year and as such we need to understand, 1.) if we can reposition the Vibe to another brand, and 2.) the impact to NUMMI.

We anticipate completing our brand and repurposing studies in the next several weeks. I would suggest that during the same time period our respective companies work with NUMMI to assess the implication of the potential scenario on the joint venture. Thereafter we should schedule a conference call to discuss results and next steps, with the potential we may also need a face-to-face meeting around the June BOD meeting.

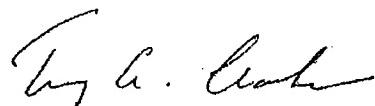
We realize this is unexpected and that the implications to NUMMI could be significant. While the relationship with Toyota, the NUMMI JV and the Vibe product are very important, GM is operating under very extreme circumstances. Despite this situation, GM remains committed to our partnership and NUMMI joint venture. I regret these potential actions, but as partners we wanted to

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provide an advanced warning and as much time as possible to pull together contingency plans in the event the Pontiac brand is discontinued. As always, I can be reached by phone if you have any questions.

Sincerely,



Troy A. Clarke, President, GM North America
GENERAL MOTORS CORPORATION